

**Table 22.06-- GENERAL EXCISE TAX BASE FOR MANUFACTURING:
1987 TO 2001**

[In thousands of dollars. Data exclude sugar processing, pineapple canning, and petroleum refining, and are on a cash basis accounting. Manufactured goods shipped out of State were exempted from the general excise tax by Act 239, SLH 1987, effective January 1, 1988]

| Year reported 1/ | Tax base | Year reported 1/ | Tax base | Year reported 1/ | Tax base |
|------------------|----------|------------------|----------|------------------|----------|
| 1987 | 595,140 | 1992 | 714,470 | 1997 | 581,259 |
| 1988 | 629,303 | 1993 | 717,423 | 1998 | 535,371 |
| 1989 | 630,997 | 1994 | 618,238 | 1999 | 585,305 |
| 1990 | 728,387 | 1995 | 614,771 | 2000 | 586,039 |
| 1991 | 714,407 | 1996 | 622,889 | 2001 | 611,292 |

1/ Calendar year in which reported, including "prior years" reports. Income received in December is reported the following January and hence these annual totals generally refer to an "income year" ended November 30.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" (annual tabular release).